

July 5, 2006

Mrs. Gretchen Case Horkins
Director, Compliance and Revenue Integrity
Cedars Sinai Medical Center
8700 Beverly Boulevard
Los Angeles, CA 90048-1869

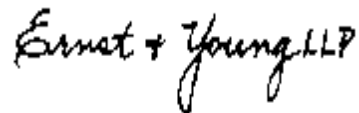
Dear Ms. Case:

Related to our letter of understanding to assist Cedars Sinai Medical Center in a Rate Rationalization review, we are pleased to present the final results of the review.

This Rate Rationalization review was created using Cedars Sinai Medical Center's requested pricing scenario.

The result of the Rate Rationalization review is an overall 7.92% increase in gross revenue, effective July 1, 2006, based on annualizing Cedars Sinai Medical Center's revenue and usage for the period of July 1, 2005 through March 31, 2006. This estimate assumes that the volumes, the service area and payor mix would remain the same in the upcoming year as in the base period. Finally, it is our understanding that Cedars Sinai Medical Center will be using this information solely for revenue planning associated with its upcoming fiscal year, and this information is not intended to be used and should not be used for any other purpose.

Very truly yours,

A handwritten signature in black ink that reads 'Ernst & Young LLP' in a cursive, stylized script.